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September 11, 2014

MICHAEL MCPHERSON, TREASURER NEA FUND FOR CHILDREN AND PUBLIC EDUCATION 1201 16TH STREET NW STE 418 WASHINGTON, DC 20036

Response Due Date 10/16/2014

IDENTIFICATION NUMBER: C00003251

REFERENCE: AUGUST MONTHLY REPORT (07/01/2014 - 07/31/2014)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following 1 item(s):

- Itemized disbursements must include a brief statement or description of why each disbursement was made. Please amend Schedule B supporting Line 21(b) of your report to clarify the following description(s): "In-Kind: Fundraising Item." For further guidance regarding acceptable purposes of disbursement, please refer to 11 CFR 104.3(b)(3)(i).

Additional clarification regarding inadequate purposes of disbursement published in the Federal Register can be found at http://www.fec.gov/law/policy/purposeofdisbursement/inadequate_purpose_list 3507.pdf.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

Electronic filers must file amendments (to include statements, designations and reports)

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in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1133.

Sincerely,

Christopher Morse

Senior Campaign Finance Analyst

Reports Analysis Division

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